



City of Chicago

BUSINESS TAX REFUND APPLICATION**For Office Use Only**

File #
 Date Rec'd:
 Initials:

City of Chicago
 Department of Finance
 Tax Division – Refund Unit
 333 South State Street
 Suite 300
 Chicago, Illinois 60604

Business Name: Business Address: City, State, Zip: Mailing Address (for refund if different from business address): City, State, Zip:

Account Number: Site: FEIN: IBTN:

Are you currently or have you ever been audited by the Chicago Department of Finance ? Yes No

If yes, you must provide a copy of the audit notice, audit assessment, or settlement agreement.

TYPE OF REFUND**Note: REVIEW FILING INSTRUCTIONS BEFORE COMPLETING THIS APPLICATION.****Check the appropriate box below (Note: you must file a separate refund application for each tax).**

Airport departure (8500)	Hotel accommodations (7520)	Telecommunications (7501)
Amusement (7510)	Liquor (7573)	Transaction / lease (7550)
Cigarette (7506)	Motor vehicle lessor (7575)	Use (non-titled property 8402, 8403)
Employer's expense (7540)	Natural gas occupation (7571)	Use (titled property 8400)
Foreign fire insurance (7505)	Parking lot/garage (7530)	Vehicle fuel (7577)
Fountain soft drink (7590)	Real property transfer (7551)	Bottled Water Tax (1904)
Ground transportation (7595)	Tire Fee (BA94)	Electricity infrast. maint. fee (7576)
Emergency teleph. syst. surcharge – wireless (2906)	Gas use (7574)	Other <input type="text"/>
Emergency teleph. syst. surcharge – net based (2908)	Electricity use (7578)	

Tax refund period: Amount of tax refund requested:

Please state in detail below the reason(s) for refund request (attach additional sheet if necessary):

Note: All refunds must be properly substantiated with cancelled checks and supporting documentation. See filing instructions for required supporting documentation.

Under penalty of perjury, I certify that the information contained in this application and the attached supporting documents are true and correct.

Signature Print Name Date Title Phone Fax Number **PLEASE SEE REVERSE SIDE FOR INSTRUCTIONS****FOR OFFICE USE ONLY**Audited by: Title: Date: Telephone Number: Approved ☐ Denied ☐ Authorized by: Date: Voucher # Date to comptroller: Check # Date from comptroller: Certified Mail # Date to comptroller: Processor Signature: Date:

Approved Amount	
Tax	<input type="text"/>
Interest	<input type="text"/>
Total	<input type="text"/>

BUSINESS TAX REFUND APPLICATION FILING INSTRUCTIONS

REFUND STATUTE OF LIMITATIONS

The statute of limitations for filing a refund request is four (4) years from the date taxes were paid, except for the Amusement tax, and the Distribution of Gas and Electricity taxes, for which the refund statute of limitations is one (1) year.

WHO IS ELEGIBLE

1. Taxpayers who bore the burden of paying the tax and remitted such tax directly to the Chicago Department of Finance in error;
2. Tax collectors who do and have collected the tax from another person, remitted such tax directly to the Chicago Department of Finance in error and have subsequently unconditionally repaid the tax to the person(s) from which it was collected.

SUPPORTING DOCUMENTATION

All refund claims must be substantiated with the following supporting documentation: copies of the front and backside of cancelled checks in payment of tax, copies of original tax returns, and completed Amended Tax Returns for all refund periods. Submit copies of any additional supporting documentation that will support your refund claim. Supporting documentation can include but is not limited to general ledgers, UC 3/40s, lease agreements, proof of refund to customers, and sales receipts.

Employers' Expense Tax Refund Claims: Supporting documentation includes copies of cancelled checks, copies of original tax returns, amended tax returns, and copies of Quarterly State Unemployment Insurance reports (UC 3/40s) for all tax periods.

REFUND PROCESSING PROCEDURES

The request for refund must be filed on the Department of Finance Business Tax Refund Application. Refunds will not be approved if you owe other tax or non-tax debt (warrants, parking tickets, water bills, etc.) to the City of Chicago.

After the Department receives your refund application, you will be sent a Notification of Receipt of Refund/Credit Request acknowledging receipt of your refund application. The refund process begins when the Department of Revenue issues you the above mentioned Notification of Receipt of Refund/Credit Request and can take up to six (6) months to complete. Approved refund claims to receive interest at the statutory rate beginning on the date the tax was paid in error and running through the date the Department of Finance approves the claim in writing.

After your refund request is approved or denied, you will be issued a Notice of Tentative Determination of Claim. If your claim is approved, you will be issued either a refund or a credit towards future tax liability. If your refund claim is denied, you may file a written protest within 35 days of the date of receipt of the notice. If you file a timely protest, a formal administrative hearing will be scheduled. If you do not file a written protest within 35 days, the Determination will become final and you will lose your right to object to the Determination in court.

Please file your completed refund application and submit any supporting documentation to :

Chicago Department of Finance
Tax Division – Refund Unit
333 South State Street
Suite 300
Chicago, Illinois 60604-3977

If you have any further questions, please call (312)747-8948.